

		FOR OHF USE					

LL1

2004  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2004)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0039321					II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER				
Facility Name: GlenShire Nursing and Rehabilitation Centre									
Address: 22660 South Cicero Avenue Richton Park 60471									
County: Cook									
Telephone Number: (708) 747-6120 Fax # (708) 747-6491									
IDPA ID Number: 363939906001									
Date of Initial License for Current Owners: 3/23/1994									
Type of Ownership:									
<input type="checkbox"/> VOLUNTARY,NON-PROFIT		<input checked="" type="checkbox"/> PROPRIETARY		<input type="checkbox"/> GOVERNMENTAL					
<input type="checkbox"/> Charitable Corp.		<input type="checkbox"/> Individual		<input type="checkbox"/> State					
<input type="checkbox"/> Trust		<input type="checkbox"/> Partnership		<input type="checkbox"/> County					
IRS Exemption Code		<input type="checkbox"/> Corporation		<input type="checkbox"/> Other					
		<input checked="" type="checkbox"/> "Sub-S" Corp.							
		<input type="checkbox"/> Limited Liability Co.							
		<input type="checkbox"/> Trust							
		<input type="checkbox"/> Other							
In the event there are further questions about this report, please contact: Name: Charles J. Fischer Telephone Number: (312) 384-6000 Please send copies of any audit adjustments to address above.									
					(Signed) (Date)				
					(Type or Print Name)				
					(Title)				
					(Signed) (Date)				
Paid Preparer					(Print Name and Title) SEE ACCOUNTANTS' COMPILATION REPORT				
					(Firm Name & Address) Altschuler, Melvoin and Glasser LLP One S. Wacker Drive, Suite 800, Chicago IL 60606-3392				
					(Telephone) (312) 384-6000 Fax # (312) 634-5518				
					MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630				

SEE ACCOUNTANTS' COMPILATION REPORT



STATE OF ILLINOIS

Page 3

Facility Name & ID Number		GlenShire Nursing and Rehabilitation Centre				#	0039321	Report Period Beginning:		1/01/2004		Ending:	12/31/2004
V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)													
	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY			
		Salary/Wage	Supplies	Other	Total					9	10		
	A. General Services	1	2	3	4	5	6	7	8				
1	Dietary	302,386	51,051	25,149	378,586		378,586		378,586			1	
2	Food Purchase		454,704		454,704	(22,645)	432,059	(29,914)	402,145			2	
3	Housekeeping	208,474	57,544		266,018		266,018		266,018			3	
4	Laundry	108,439	7,934	8,094	124,467		124,467		124,467			4	
5	Heat and Other Utilities			201,190	201,190		201,190	5,935	207,125			5	
6	Maintenance	81,589	29,976	101,554	213,119		213,119	8,981	222,100			6	
7	Other (specify):* Allocated Employee Benefits							597	597			7	
8	TOTAL General Services	700,888	601,209	335,987	1,638,084	(22,645)	1,615,439	(14,401)	1,601,038			8	
	B. Health Care and Programs												
9	Medical Director			22,000	22,000		22,000		22,000			9	
10	Nursing and Medical Records	2,676,060	764,996	49,962	3,491,018		3,491,018	(270,498)	3,220,520			10	
10a	Therapy	166,651	3,642	388,681	558,974		558,974	(136,753)	422,221			10a	
11	Activities	148,230	5,314	3,445	156,989		156,989		156,989			11	
12	Social Services	67,947		2,741	70,688		70,688		70,688			12	
13	Nurse Aide Training											13	
14	Program Transportation			118	118		118		118			14	
15	Other (specify):* Allocated Employee Benefits							25,150	25,150			15	
16	TOTAL Health Care and Programs	3,058,888	773,952	466,947	4,299,787		4,299,787	(382,101)	3,917,686			16	
	C. General Administration												
17	Administrative	157,593		1,794,500	1,952,093		1,952,093	(1,717,496)	234,597			17	
18	Directors Fees											18	
19	Professional Services			130,317	130,317		130,317	12,606	142,923			19	
20	Dues, Fees, Subscriptions & Promotions			62,839	62,839	1,392	64,231	8,293	72,524			20	
21	Clerical & General Office Expenses	152,681	47,994	33,433	234,108	(1,392)	232,716	382,085	614,801			21	
22	Employee Benefits & Payroll Taxes			747,848	747,848	22,645	770,493		770,493			22	
23	Inservice Training & Education			2,250	2,250		2,250	1,077	3,327			23	
24	Travel and Seminar											24	
25	Other Admin. Staff Transportation			4,734	4,734		4,734	4,447	9,181			25	
26	Insurance-Prop.Liab.Malpractice			367,342	367,342		367,342	2,523	369,865			26	
27	Other (specify):* Allocated Employee Benefits							60,357	60,357			27	
28	TOTAL General Administration	310,274	47,994	3,143,263	3,501,531	22,645	3,524,176	(1,246,108)	2,278,068			28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,070,050	1,423,155	3,946,197	9,439,402		9,439,402	(1,642,610)	7,796,792			29	

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.
SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			111,227	111,227		111,227	428,271	539,498			30
31	Amortization of Pre-Op. & Org.			6,693	6,693		6,693	(6,693)				31
32	Interest			14,015	14,015		14,015	645,367	659,382			32
33	Real Estate Taxes							682,804	682,804			33
34	Rent-Facility & Grounds			2,388,821	2,388,821		2,388,821	(2,388,821)				34
35	Rent-Equipment & Vehicles			11,251	11,251		11,251	10,121	21,372			35
36	Other (specify):* Mortgage Insurance							56,993	56,993			36
37	TOTAL Ownership			2,532,007	2,532,007		2,532,007	(571,958)	1,960,049			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		443,483	97,211	540,694		540,694		540,694			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			160,968	160,968		160,968		160,968			42
43	Other (specify):* Non-Allowable			305,447	305,447		305,447	(305,447)				43
44	TOTAL Special Cost Centers		443,483	563,626	1,007,109		1,007,109	(305,447)	701,662			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,070,050	1,866,638	7,041,830	12,978,518		12,978,518	(2,520,015)	10,458,503			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(14,640)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(880)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(1,285)	43		19
20	Contributions	(1,500)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(288,075)	43		24
25	Fund Raising, Advertising and Promotional	(10,126)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(2,879)	43		28
29	Other-Attach Schedule See Attached Schedule F:	(690,154)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,009,539)		\$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense	(6,693)	31	33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,503,783)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,510,476)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (2,520,015)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		93,371	Ln39,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 93,371		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS			Page 5A	
GlenShire Nursing and Rehabilitation Centre				
ID#		0039321		
Report Period Beginning:		1/01/2004		
Ending:		12/31/2004		
NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt. Co. medical supplies"A" to cost	\$ (179,988)	10	1
2	Adjust Mgt. Co. medical supplies"other" to cost	(90,510)	10	2
3	Adjust Mgt. Co. food to cost	(29,919)	2	3
4	Non-allowable professional fees	(6,904)	19	4
5	Non-allowable patient clothing	(702)	43	5
6	Amortization of 2004 deferred maintenance	261	6	6
7	Non-allowable bank fees	(2,322)	21	7
8	Non-allowable mortgage pre-payment penalty	(379,787)	43	8
9	Non-allowable auto expense - marketing	(283)	25	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(690,154)		49

STATE OF ILLINOIS													Summary A				
Facility Name & ID Number						#		0039321		Report Period Beginning:		1/01/2004		Ending:		12/31/2004	
SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I																	
	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY				
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS				
													(to Sch V, col.7)				
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1			
2	Food Purchase	(29,919)	0	0	0	0	5	0	0	0	0	0	(29,914)	2			
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3			
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4			
5	Heat and Other Utilities	0	0	5,935	0	0	0	0	0	0	0	0	5,935	5			
6	Maintenance	261	0	8,720	0	0	0	0	0	0	0	0	8,981	6			
7	Other (specify):*	0	0	597	0	0	0	0	0	0	0	0	597	7			
8	TOTAL General Services	(29,658)	0	15,252	0	0	5	0	0	0	0	0	(14,401)	8			
	B. Health Care and Programs																
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9			
10	Nursing and Medical Records	(270,498)	0	0	0	0	0	0	0	0	0	0	(270,498)	10			
10a	Therapy	0	0	0	0	0	(136,753)	0	0	0	0	0	(136,753)	10a			
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11			
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12			
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13			
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14			
15	Other (specify):*	0	0	0	0	0	25,150	0	0	0	0	0	25,150	15			
16	TOTAL Health Care and Programs	(270,498)	0	0	0	0	(111,603)	0	0	0	0	0	(382,101)	16			
	C. General Administration																
17	Administrative	0	0	(654,996)	(1,062,500)	0	0	0	0	0	0	0	(1,717,496)	17			
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18			
19	Professional Services	(6,904)	0	19,326	0	0	184	0	0	0	0	0	12,606	19			
20	Fees, Subscriptions & Promotions	0	0	869	0	0	7,424	0	0	0	0	0	8,293	20			
21	Clerical & General Office Expenses	(2,322)	0	338,944	0	3,209	42,254	0	0	0	0	0	382,085	21			
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22			
23	Inservice Training & Education	0	0	212	0	0	865	0	0	0	0	0	1,077	23			
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24			
25	Other Admin. Staff Transportation	(283)	0	3,883	0	0	847	0	0	0	0	0	4,447	25			
26	Insurance-Prop.Liab.Malpractice	0	0	2,523	0	0	0	0	0	0	0	0	2,523	26			
27	Other (specify):*	0	0	59,095	0	0	1,262	0	0	0	0	0	60,357	27			
28	TOTAL General Administration	(9,509)	0	(230,144)	(1,062,500)	3,209	52,836	0	0	0	0	0	(1,246,108)	28			
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(309,665)	0	(214,892)	(1,062,500)	3,209	(58,762)	0	0	0	0	0	(1,642,610)	29			

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	24,086	0	404,056	129	0	0	0	0	0	428,271	30
31	Amortization of Pre-Op. & Org.	(6,693)	0	0	0	0	0	0	0	0	0	0	(6,693)	31
32	Interest	(14,640)	0	1,259	0	658,748	0	0	0	0	0	0	645,367	32
33	Real Estate Taxes	0	0	10,943	0	671,861	0	0	0	0	0	0	682,804	33
34	Rent-Facility & Grounds	0	0	0	0	(2,388,821)	0	0	0	0	0	0	(2,388,821)	34
35	Rent-Equipment & Vehicles	0	0	10,121	0	0	0	0	0	0	0	0	10,121	35
36	Other (specify):*	0	0	0	0	56,993	0	0	0	0	0	0	56,993	36
37	TOTAL Ownership	(21,333)	0	46,409	0	(597,163)	129	0	0	0	0	0	(571,958)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(685,234)	0	0	0	379,787	0	0	0	0	0	0	(305,447)	43
44	TOTAL Special Cost Centers	(685,234)	0	0	0	379,787	0	0	0	0	0	0	(305,447)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,016,232)	0	(168,483)	(1,062,500)	(214,167)	(58,633)	0	0	0	0	0	(2,520,015)	45



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	80.00 %	GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles	SEE ATTACHED SCHEDULE A		
Barry Ray	20.00 %	GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		Glen Elston Nursing & Rehabilitation Centre,Ltd.	Chicago			
		Glen Oaks Nursing & Rehabilitation Centre,Ltd.	Northbrook			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V		Total from Page 6A	\$ 732,000	Glen Health and Home Management, Inc.	A	\$ 563,517	\$ (168,483)	1
2	V								2
3	V		Total from Page 6B	1,062,500	GlenBar Management Company, Ltd.	B		(1,062,500)	3
4	V								4
5	V		Total from Page 6C	2,388,821	GlenShire Real Estate and Development Limited Partnership	C	2,174,654	(214,167)	5
6	V								6
7	V		Total from Page 6D	388,680	Therapy Masters, Inc.	D	330,047	(58,633)	7
8	V								8
9	V				OWNERSHIP REFERENCE:				9
10	V				A: Owned 100.00% by Sidney Glenner through attribution				10
11	V				B: Owned 80.00 % by Sidney Glenner & 20.00 % by Barry Ray				11
12	V				C: Owned 60.00 % (constructively) by Sidney Glenner & 20.00 % by Barry Ray				12
13	V				D: Owned 60.00 % by Sidney Glenner and 40.00 % by Barry Ray				13
14	Total			\$ 4,572,001			\$ 3,068,218	\$ * (1,503,783)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 732,000	Glen Health and Home Management, Inc.	A	\$	(732,000)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	5,935	5,935	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,883	4,883	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	19,326	19,326	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	869	869	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	34,230	34,230	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	59,692	59,692	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	212	212	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	3,883	3,883	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	2,523	2,523	24
25	V	32	Amortization of Mortgage Costs		Glen Health and Home Management, Inc.	A	88	88	25
26	V	30	Depreciation		Glen Health and Home Management, Inc.	A	24,086	24,086	26
27	V	32	Interest		Glen Health and Home Management, Inc.	A	1,171	1,171	27
28	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	10,943	10,943	28
29	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	10,121	10,121	29
30	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,837	3,837	30
31	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	77,004	77,004	31
32	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	304,714	304,714	32
33	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(59,692)	(59,692)	33
34	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	597	597	34
35	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	11,920	11,920	35
36	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	47,175	47,175	36
37	V								37
38	V								38
39	Total			\$ 732,000			\$ 563,517	\$ * (168,483)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Administrative	\$ 1,062,500	GlenBar Management Company, Ltd.	B	\$	\$ (1,062,500)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,062,500			\$ 0	\$ * (1,062,500)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21	Clerical	\$	GlenShire Real Estate & Development Limited Partnership	C	\$ 3,209	\$ 3,209	15
16	V	43	Mortgage Prepayment Penalty		GlenShire Real Estate & Development Limited Partnership	C	379,787	379,787	16
17	V	30	Depreciation		GlenShire Real Estate & Development Limited Partnership	C	404,056	404,056	17
18	V	32	Interest Income		GlenShire Real Estate & Development Limited Partnership	C	(13,475)	(13,475)	18
19	V	32	Interest Expense		GlenShire Real Estate & Development Limited Partnership	C	665,233	665,233	19
20	V	33	Real Estate Taxes		GlenShire Real Estate & Development Limited Partnership	C	671,861	671,861	20
21	V	34	Rental Income	2,388,821	GlenShire Real Estate & Development Limited Partnership	C		(2,388,821)	21
22	V	32	Amortization of Mortgage Costs		GlenShire Real Estate & Development Limited Partnership	C	6,990	6,990	22
23	V	36	Mortgage Insurance Premium		GlenShire Real Estate & Development Limited Partnership	C	56,993	56,993	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,388,821			\$ 2,174,654	\$ * (214,167)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 388,680	Therapy Masters, Inc.	D	\$ 251,927	\$ (136,753)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	D	184	184	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	D	7,424	7,424	17
18	V	21	Clerical		Therapy Masters, Inc.	D	29,733	29,733	18
19	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	D	26,412	26,412	19
20	V	23	Training and Education		Therapy Masters, Inc.	D	865	865	20
21	V	25	Auto Expenses		Therapy Masters, Inc.	D	847	847	21
22	V	30	Depreciation		Therapy Masters, Inc.	D	129	129	22
23	V	2	Food Purchase		Therapy Masters, Inc.	D	5	5	23
24	V	21	Clerical Salaries		Therapy Masters, Inc.	D	12,521	12,521	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	D	(26,412)	(26,412)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	D	25,150	25,150	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	D	1,262	1,262	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 388,680			\$ 330,047	\$ * (58,633)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
					Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
	Name	Title	Function	Ownership Interest		Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	80.00 %	138,199	13	22.30 %	Salary	\$ 30,801	Ln 17, Col 7	1
2	David Glenner	Vice President	Administrative	0.00 %	69,100	9	22.30 %	Salary	15,401	Ln 17, Col 7	2
3	Barry Ray	Vice President	Administrative	20.00 %	138,199	9	22.30 %	Salary	30,801	Ln 17, Col 7	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 77,003		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      GlenShire Nursing and Rehabilitation Centre      #      0039321      Report Period Beginning:      1/01/2004      Ending:      2/31/2004

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☒      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization      Glen Health & Home Management, Inc.  
Street Address      5454 West Fargo Avenue  
City / State / Zip Code      Skokie, IL 60077  
Phone Number      ( 847) 674-5454  
Fax Number      ( 847) 674-8311

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	404,769	5	\$ 32,563	\$	73,772	\$ 5,935	1
2	6	Repairs and Maintenance	Resident Days	404,769	5	26,790		73,772	4,883	2
3	19	Professional Fees	Resident Days	404,769	5	106,038		73,772	19,326	3
4	20	Licenses,Permits and Inspection	Resident Days	404,769	5	4,769		73,772	869	4
5	21	Clerical	Resident Days	404,769	5	187,811		73,772	34,230	5
6	22	Employee Benefits and Payroll	Resident Days	404,769	5	327,518		73,772	59,692	6
7	23	Training and Education	Resident Days	404,769	5	1,165		73,772	212	7
8	25	Auto Expenses	Resident Days	404,769	5	21,304		73,772	3,883	8
9	26	Insurance	Resident Days	404,769	5	13,843		73,772	2,523	9
10	32	Amortization of Mortgage Cost	Resident Days	404,769	5	481		73,772	88	10
11	30	Depreciation	Resident Days	404,769	5	132,155		73,772	24,086	11
12	32	Interest	Resident Days	404,769	5	6,426		73,772	1,171	12
13	33	Real Estate Taxes	Resident Days	404,769	5	60,043		73,772	10,943	13
14	35	Equipment and Vehicle Rental	Resident Days	404,769	5	55,533		73,772	10,121	14
15	6	Janitorial Salaries	Resident Days	404,769	5	21,053	21,053	73,772	3,837	15
16	17	Officer's Salaries	Resident Days	404,769	5	422,500	422,500	73,772	77,004	16
17	21	Administrative Salaries	Resident Days	404,769	5	1,671,893	1,671,893	73,772	304,714	17
18	22	Employee Benefits	Payroll						(59,692)	18
19	7	Employee Benefits - Janitorial	Payroll						597	19
20	27	Employee Benefits - Officer's	Payroll						11,920	20
21	27	Employee Benefits - Admin	Payroll						47,175	21
22										22
23										23
24										24
25	TOTALS					\$ 3,091,885	\$ 2,115,446		\$ 563,517	25

SEE ACCOUNTANTS' COMPILATION REPORT

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	M & T Realty Capital Corp.		X	Mortgage	\$179,447.81	3/16/96	\$ 12,973,600	\$	4/28/2004	0.0775	\$ 272,379	1	
2	M & T Realty Capital Corp.		X	Amortization of mortgage costs							4,083	2	
3	Greystone Servicing Corp.		X	Mortgage	\$128,305.17	4/28/04	10,935,500	10,819,771	4/01/2030	0.0535	392,854	3	
4	Greystone Servicing Corp.		X	Amortization of mortgage costs							2,907	4	
5	MB Financial		X	Finance equipment purchase	\$6,602.78	12/22/03	380,930	304,744	12/22/2008/	0.0400	14,015	5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$314,355.76		\$ 24,290,030	\$ 11,124,515			\$ 686,238	9	
	B. Non-Facility Related*												
10									Interest Income Offset:		(28,115)	10	
11							Mortgage interest allocated from Management Company:					1,259	11
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (26,856)	14	
15	TOTALS (line 9+line14)						\$ 24,290,030	\$ 11,124,515			\$ 659,382	15	

<b>16)</b>	Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.	<b>\$</b>	<b>56,993</b>	<b>Line #</b>	<b>36</b>
------------	--	-----------	---------------	---------------	-----------

**\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.) SEE ACCOUNTANTS**

**SEE ACCOUNTANTS' COMPILATION REPORT**

**\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)**



B. Real Estate Taxes

		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2003 report.		\$	692,000	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	686,736	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(5,264)	3	
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	711,000	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ 33,875 For 2001 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	(33,875)	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	671,861	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		1999	648,110	8	
		2000	658,315	9	
		2001	703,338	10	
		2002	667,743	11	
		2003	686,736	12	
See Attached Schedule G For Calculation Of 2004 Real Estate Tax Accrual.		13	FROM R. E. TAX STATEMENT FOR 2003	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

- NOTES:
1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME GlenShire Nursing and Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0039321

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-4580 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 31-34-100-012-0000	22660 S. Cicero Ave, Richton Park IL	\$ 686,735.80	\$ 686,735.80
2. See attached schedule for home office allocation		\$ 60,043.00	\$ 10,943.00
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 746,778.80	\$ 697,678.80

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

X. BUILDING AND GENERAL INFORMATION:

A.

Square Feet:

91,624

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

Four

C.

Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D.

Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E.

List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F.

Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1		2		3		4	
	Use		Square Feet		Year Acquired		Cost	
1	Patient Care		146,800		1994		\$ 300,792	
2	Allocated from Management Company:						\$ 18,960	
3	TOTALS		146,800				\$ 319,752	

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	294		1994	1981	\$ 11,663,928	\$	30	\$ 388,798	\$ 388,798	\$ 4,211,975	4
5											5
6	Alloc from				404,357			7,490	7,490		6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	Building Improvements			1994	78,204	3,911	10	3,911		78,204	9
10	Building Improvements			1995	107,573	10,757	10	10,757		103,986	10
11	Custom built 3rd floor nurses station			1995	6,595	660	10	660		5,720	11
12	Time delay egress locks and keypad			1995	3,550	355	10	355		3,076	12
13	Chimney			1995	1,016	102	10	102		884	13
14	Wall bumpers			1995	7,713	771	10	771		6,683	14
15	Room conversion - remodeling cost			1996	7,024	702	10	702		6,084	15
16	Electrical outlets and circuits			1997	18,500	1,850	10	1,850		14,183	16
17	Electrical outlets and circuits - dialysis room			1997	2,950	295	10	295		2,262	17
18	Air cleaner			1997	1,375	138	10	138		1,056	18
19	Fluorescent and incandescent lights			1997	9,775	978	10	978		7,496	19
20	Waste removal pump			1997	993	99	10	99		760	20
21	Boiler			1997	3,169	317	10	317		2,430	21
22	Food freezer floor			1997	2,700	270	10	270		1,800	22
23	New elevator clutch assembly			1997	1,644	164	10	164		1,094	23
24	Heat exchange for boiler			1997	2,392	239	10	239		1,594	24
25	Gazebo			1998	10,528	1,053	10	1,053		7,019	25
26	Fire sprinkler system repairs			1998	1,604	160	10	160		1,068	26
27	Security system			1998	1,917	192	10	192		1,279	27
28	Storage tank			1998	4,875	488	10	488		3,252	28
29	Elevator repairs			1998	2,706	271	10	271		1,806	29
30	HVAC replacements			1998	3,855	386	10	386		2,572	30
31	Hydraulic repack on all elevators			1998	2,500	250	10	250		1,667	31
32	Replace water heater			1998	2,697	270	10	270		1,799	32
33	Chain link fencing			1998	2,010	201	10	201		1,340	33
34	Elevator repairs			1998	2,747	275	10	275		1,833	34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total  
 SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Therapy room remodeling: drywall, electrical closet, piping	1998	\$ 8,525	\$ 853	10	\$ 853	\$	\$ 4,833	37
38	Dialysis room: kitchen area	1998	2,757	276	10	276		1,563	38
39	10-B label fire rated doors	1998	4,376	438	10	438		2,482	39
40	Install cooling units in elevator and MDS office	1998	11,649	1,165	10	1,165		5,923	40
41	Mini-blinds	1998	1,565	157	10	157		1,045	41
42	November 30, 1998 credit	1998	(1,755)	(176)	10	(176)		(997)	42
43	Add suction and liquid filters to compressor	2000	3,982	398	10	398		1,791	43
44	Replace wood fence	2000	2,300	230	10	230		1,035	44
45	Asphalt & striping project	2000	8,365	836	10	836		3,762	45
46	Metal doors, install lighting by staircase	2000	6,010	601	10	601		2,705	46
47	Install alarm with keypad at front door	2000	1,177	118	10	118		531	47
48	Furnish and install 9,000 BTU mini air-conditioner system	2000	2,200	220	10	220		990	48
49	Install ceramic tiles	2000	1,373	138	10	138		621	49
50	Power rinse tank for dish washing machine	2001	2,594	259	10	259		907	50
51	Rebuild condenser water pump	2001	5,198	520	10	520		1,820	51
52	Install two grey boxes and mixing valves	2001	4,111	411	10	411		1,439	52
53	Install portable chiller	2001	2,891	289	10	289		1,012	53
54	Provide panel and circuiting to feed 20 dialysis receptacles	2001	10,914	1,091	10	1,091		3,819	54
55	Circulating pump	2001	3,385	339	10	339		1,186	55
56	Exterior lock doors	2001	3,423	342	10	342		1,197	56
57	Painting project	2002	11,500	1,150	10	1,150		2,875	57
58	Vinyl blinds	2002	8,765	877	10	877		2,192	58
59	Installation of fire dampers and thermal blankets	2002	5,318	532	10	532		1,330	59
60	Dialysis room renovation	2002	14,500	1,450	10	1,450		3,625	60
61	Replace controller on air-conditioner	2002	3,570	357	10	357		892	61
62	Painting project	2002	9,540	954	10	954		2,385	62
63	Installation of chemical treatment system	2002	2,300	230	10	230		575	63
64	Roof project	2002	3,350	335	10	335		838	64
65	Remove and replace concrete patio	2002	1,800	180	10	180		450	65
66	Pro Tech Systems project	2002	1,793	179	10	179		448	66
67	Installation of oak fire doors	2003	2,156	216	10	216		324	67
68	Installation of new chandeliers and wall sconces	2003	4,635	464	10	464		696	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,513,164	\$ 40,583		\$ 436,871	\$ 396,288	\$ 4,527,216	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,513,164	\$ 40,583		\$ 436,871	\$ 396,288	\$ 4,527,216	1
2	Chandeliers and wall sconces	2002	3,739	374	10	374		935	2
3	Installation of break tank system	2003	1,892	189	10	189		284	3
4	Fire pump project	2003	4,270	427	10	427		641	4
5	Installed gauge and adjust compressor core	2004	1,557	78	10	78		78	5
6	Replace and test 120VAC timer relay on elevator car	2004	2,058	103	10	103		103	6
7	Replace relay and diode in elevator	2004	3,398	170	10	170		170	7
8	Installed and rewired new detector edge	2004	1,600	80	10	80		80	8
9	Installed door locks	2004	3,192	160	10	160		160	9
10									10
11									11
12									12
13									13
14									14
15	Allocated from Management Company:		32,725			2,551	2,551	19,152	15
16	Allocated from Therapy Masters, Inc:					129	129		16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,567,595	\$ 42,164		\$ 441,132	\$ 398,968	\$ 4,548,819	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 467,757	\$ 46,442	\$ 46,442	\$	10 years	\$ 272,933	71
72	Current Year Purchases	382,346	19,118	19,118		10 years	19,118	72
73	Fully Depreciated Assets	1,014,665	17,684	17,684		5,10 years	1,014,665	73
74	Allocated from Management Company:	165,204		11,415	11,415		116,480	74
75	TOTALS	\$ 2,029,972	\$ 83,244	\$ 94,659	\$ 11,415		\$ 1,423,196	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2001 Toyota Camry	2004	\$ 10,770	\$ 1,077	\$ 1,077	\$	5 years	\$ 1,077	76
77										77
78	Allocated from Management Company:			31,058		2,630	2,630		21,375	78
79										79
80	TOTALS			\$ 41,828	\$ 1,077	\$ 3,707	\$ 2,630		\$ 22,452	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 14,959,147 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 126,485 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 539,498 83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 413,013 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,994,467 85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease
- N/A
- N/A
9. Option to Buy:
- ☐ YES
- ☒ NO
- Terms:
- N/A
- \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 13,817
- Description:
- Copier \$7,865, Ice-maker \$1,860, Postage meter \$1,526, Management Co Allocation \$2,566
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Management Company:		\$	\$ 7,555	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 7,555	21

10. Effective dates of current rental agreement:  
Beginning
- Ending
11. Rent to be paid in future years under the current rental agreement:
- Fiscal Year Ending
- Annual Rent
12. /2005 \$
13. /2006 \$
14. /2007 \$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.



A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

It is the policy of this facility to hire only certified nurses aides.  
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
(c) For in-house training programs only. Do not include fringe benefits.  
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.  
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)										
		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	3,824	\$ 185,680	\$ 1,733	3,824	\$ 187,413	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		870	45,241		870	45,241	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		2,548	157,760	1,150	2,548	158,910	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescripts				350,112		350,112	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 2					93,371		93,371	12
13	Respiratory Therapy Other (specify): Radiology & Dialysis	Ln 10a, Col 1 Ln 39, Col 3	5555 hrs	166,651		97,211		5,555	166,651 97,211	13
14	TOTAL			\$ 166,651	7,242	\$ 485,892	\$ 446,366	12,797	\$ 1,098,909	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number		GlenShire Nursing and Rehabilitation Centre		STATE OF ILLINOIS	Report Period Beginning: 1/01/2004		Ending: 12/31/2004	
XV. BALANCE SHEET - Unrestricted Operating Fund.		As of 12/31/2004		(last day of reporting year)				
This report must be completed even if financial statements are attached.								
		1	2					
		Operating	After Consolidation*					
	A. Current Assets							
1	Cash on Hand and in Banks	\$ 53,823	\$ 1,510,469	1				
2	Cash-Patient Deposits			2				
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (357,500) )	3,102,274	3,102,274	3				
4	Supply Inventory (priced at )			4				
5	Short-Term Investments			5				
6	Prepaid Insurance	164,609	187,803	6				
7	Other Prepaid Expenses	580	580	7				
8	Accounts Receivable (owners or related parties)	20,299	20,299	8				
9	Other(specify): Employee Receivable	4,352	4,352	9				
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,345,937	\$ 4,825,777	10				
	B. Long-Term Assets							
11	Long-Term Notes Receivable			11				
12	Long-Term Investments			12				
13	Land		319,752	13				
14	Buildings, at Historical Cost		12,068,285	14				
15	Leasehold Improvements, at Historical Cost	463,294	499,310	15				
16	Equipment, at Historical Cost	960,150	2,071,800	16				
17	Accumulated Depreciation (book methods)	(706,581)	(5,994,467)	17				
18	Deferred Charges			18				
19	Organization & Pre-Operating Costs			19				
20	Accumulated Amortization - Organization & Pre-Operating Costs			20				
21	Restricted Funds			21				
22	Other Long-Term Assets (spe Goodwill	29,084	29,084	22				
23	Other(specify): Mortgage Costs (Net)		110,455	23				
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 745,947	\$ 9,104,219	24				
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,091,884	\$ 13,929,996	25				

		1	2				
		Operating	After Consolidation*				
	C. Current Liabilities						
26	Accounts Payable	\$ 48,409	\$ 48,409	26			
27	Officer's Accounts Payable			27			
28	Accounts Payable-Patient Deposits	68,174	68,174	28			
29	Short-Term Notes Payable	76,186	76,186	29			
30	Accrued Salaries Payable	268,547	268,547	30			
31	Accrued Taxes Payable (excluding real estate taxes)	13,380	13,380	31			
32	Accrued Real Estate Taxes(Sch.IX-B)		711,000	32			
33	Accrued Interest Payable		48,238	33			
34	Deferred Compensation			34			
35	Federal and State Income Taxes			35			
	Other Current Liabilities(specify):						
36	See Attached Schedule E:	668,166	668,166	36			
37				37			
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,142,862	\$ 1,902,100	38			
	D. Long-Term Liabilities						
39	Long-Term Notes Payable	228,558	228,558	39			
40	Mortgage Payable		10,819,771	40			
41	Bonds Payable			41			
42	Deferred Compensation			42			
	Other Long-Term Liabilities(specify):						
43	Due to GlenShire R.E. LLC	476,262		43			
44	Due to Officers	6,427,500	6,427,500	44			
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 7,132,320	\$ 17,475,829	45			
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,275,182	\$ 19,377,929	46			
47	TOTAL EQUITY(page 18, line 24)	\$ (4,183,298)	\$ (5,447,933)	47			
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,091,884	\$ 13,929,996	48			

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,369,001)	1
2	Restatements (describe):		2
3	Prior Year AJE to close out Retained Earnings not posted	47,499	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,321,502)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,861,796)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,861,796)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (4,183,298)	24

\* Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 10,962,298	1
2	Discounts and Allowances for all Levels	(3,199,495)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,762,803	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	916,806	6
7	Oxygen	527,423	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,444,229	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	521,735	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	185,448	19
20	Radiology and X-Ray	12,549	20
21	Other Medical Services	1,175,318	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,895,050	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income***	14,640	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 14,640	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 11,116,722	30

2			
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	1,638,084	31
32	Health Care	4,299,787	32
33	General Administration	3,501,531	33
	<b>B. Capital Expense</b>		
34	Ownership	2,532,007	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	846,141	35
36	Provider Participation Fee	160,968	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 12,978,518	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,861,796)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,861,796)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return?      No      If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.      SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,932	2,036	\$ 74,931	\$ 36.80	1
2	Assistant Director of Nursing	1,758	1,789	49,073	27.43	2
3	Registered Nurses	35,257	37,304	880,479	23.60	3
4	Licensed Practical Nurses	28,214	30,308	600,762	19.82	4
5	Nurse Aides & Orderlies	88,150	93,564	837,034	8.95	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	7,579	8,085	166,651	20.61	7
8	Rehab/Therapy Aides	5,701	6,374	73,316	11.50	8
9	Activity Director	3,539	4,041	61,595	15.24	9
10	Activity Assistants	8,852	9,968	86,635	8.69	10
11	Social Service Workers	5,331	6,257	67,947	10.86	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	1,651	2,045	53,685	26.25	14
15	Cook Helpers/Assistants	31,405	33,736	248,701	7.37	15
16	Dishwashers					16
17	Maintenance Workers	6,391	7,103	81,589	11.49	17
18	Housekeepers	24,573	26,690	208,474	7.81	18
19	Laundry	11,931	13,212	108,439	8.21	19
20	Administrator	5,674	6,218	78,208	12.58	20
21	Assistant Administrator	4,066	4,394	79,385	18.07	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,240	7,825	152,681	19.51	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,780	4,150	45,324	10.92	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	6,970	7,538	115,141	15.27	33
34	TOTAL (lines 1 - 33)	289,994	312,637	\$ 4,070,050 *	\$ 13.02	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 25,149	Ln 1, Col 3	35
36	Medical Director	Monthly	22,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,160	Ln 10,Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	77	3,445	Ln 11,Col 3	44
45	Social Service Consultant	55	2,741	Ln 12,Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	132	\$ 55,495		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	420	\$ 20,557	Ln 10,Col 3	50
51	Licensed Practical Nurses	699	27,245	Ln 10,Col 3	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	1,119	\$ 47,802		53

SEE ACCOUNTANTS' COMPILATION REPORT

**\*\*See instructions.**



XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)													
1	2	3	4	5	6	7	8	9	10	11	12	13	
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Repairs & Maintenance	1998	\$ 5,362	3years	\$ 894	\$	\$	\$	\$	\$	\$	\$	\$
2	Painting & Decorating	1999	12,667	3years	4,222	2,112							
3	Painting & Decorating	2000	5,094	3years	1,698	1,698	849						
4	Painting & Decorating	2001	1,566	3years	261	522	522	261					
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 24,689		\$ 7,075	\$ 4,332	\$ 1,371	\$ 261	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT



XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?  
If YES, give association name and amount.

Yes  
Illinois Council on Long Term Care \$15,585
- (3)

Did the nursing home make political contributions or payments to a political action organization?  
If YES, have these costs been properly adjusted out of the cost report?

Yes  
Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?  
If YES, what is the capacity?

No  
N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?  
What was the average life used for new equipment added during this period?

Yes  
10 years
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$27,428  
Line10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?  
If NO, attach a complete explanation.

Yes
- (8)

Are you presently operating under a sale and leaseback arrangement?  
If YES, give effective date of lease.

No  
N/A
- (9)

Are you presently operating under a sublease agreement?

YESXNO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?  
YES  
NO  
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

X  
N/A
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.  
This amount is to be recorded on line 42 of Schedule V.

\$160,968
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?  
If YES, attach an explanation of the allocation.

No

SEE ACCOUNTANTS' COMPILATION REPORT

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?  
For example, is a portion of the building used for rental, a pharmacy, day care, etc.)  
If YES, attach a schedule which explains how all related costs were allocated to these functions.

No
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.  
Has any meal income been offset against related costs?

\$22,645  
No  
Indicate the amount. \$N/A
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?  
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?  
If YES, please indicate the amount of income earned from such a program during this reporting period.

No  
N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

N/A

d.

Have vehicle usage logs been maintained?

Yes

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g.

Does the facility transport residents to and from day training?  
Indicate the amount of income earned from providing such transportation during this reporting period.

No  
\$N/A

(17)

Has an audit been performed by an independent certified public accounting firm?  
Firm Name:  
The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

No  
N/A  
N/A

(18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes

(19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?  
Attach invoices and a summary of services for all architect and appraisal fees.

Yes

SCHEDULE A

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
GlenShire Real Estate & Development Limited Partnership	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company
VNA Home Health of Illinois, Ltd.	Skokie	Home Health agency
VNA Private Duty of Illinois, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	17,164	38,938	43,267	38,830	138,199
David Glenner	8,582	19,469	21,634	19,415	69,100
Barry Ray	17,164	38,938	43,267	38,830	138,199
Total compensation received from other Nursing Homes	42,910	97,345	108,168	97,075	345,498

See Accountants' Compilation Report

**XIX. SUPPORT SCHEDULES****SCHEDULE C**

Page 21

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	5,991
Advanced Information Management	Computers	3,144
Kronos	Computers	1,888
EHealth Data Solutions	Computers	6,150
American Express Tax Services	Accounting	20,201
Frost, Ruttenberg & Rothblatt	Accounting	350
Sachnoff & Weaver, Ltd.	Legal	9,759
Mary Carmen Madrid-Crost	Legal	13,410
Ira I. Silverstein	Legal	5,922
Johnson & Bell, Ltd.	Legal	50,000
Personnel Planners, Inc.	Legal	2,032
Littler Mendelson	Legal	6,801
Myers, Miller, Standa & Krauskopf	Legal	2,094
Systematic Management Systems	Management Consulting	2,575
		<u>130,317</u>
Allocated from Management Co:		
Health Data Systems, Inc. - Computer Services		719
Sachnoff & Weaver, Ltd. - Legal Services		51
American Express - Accounting Services		15,997
Cemco - LOC Fees		1,823
James O. Hamilton - Appraisal Services		339
Littler Mendelson - Legal Services		88
Frost, Ruttenberg - Accounting Services		309
		<u>19,326</u>
Total allocated from Management Co.		
		<u>19,326</u>
Total allocated from Therapy Masters:		184
Non-Allowable Expenses:		
Ira I. Silverstein - A/R Collections		-5,922
Sachnoff & Weaver, Ltd. - A/R Collections		-982
		<u>-6,904</u>
<b>Total adjustments page 21, Sch C.</b>		<u>12,606</u>
<b>Total Schedule V, line 19, column 8</b>		<u>142,923</u>

**See Accountants' Compilation Report**

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes  
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	22,386
FUTA	376
SUTA	2,100
401K Match	1,400
Insurance - Hospital	26,615
Employee Benefits	273
Other Employee Benefits	2,233
Workers Compensation Insurance	798
Profit Sharing Plan Contribution	3,511
Total allocated from Management Co.	59,692
Allocated Employee Benefits to Line #'s 7 & 27	(59,692)
Allocated from Therapy Masters, Inc.	
FICA taxes	17,186
FUTA	328
SUTA	492
401K Match	187
Insurance - Hospital	3,930
Workers Compensation Insurance	493
Profit Sharing Plan Contribution	3,787
Uniform Allowance	9
Total allocated from Therapy Masters, Inc.	26,412
Allocated Employee Benefits to Line #'s 15 & 27	(26,412)
Total	0

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Due Affiliates	16,569
Interco GlenBar	6,579
Estimated Medicare Settlement	25,700
Refunds Exchange	-22,497
Accrued Wage Assignment	-4,446
Credit Union	372
Sundry Payable	28,892
Accrued Union Dues	1,986
Accrued Management Fees	277,083
Due to Third Party	337,353
Due Con. Mutual	361
Due To Prior Owner	214
Total, Page 17, Line36	668,166

See Accountants' Compilation Report

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL  
Schedule A. Nonallowable Expenses  
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Patient Clothing	(702)	43
Non-allowable professional fees	(6,904)	19
Adjust Mgt. Co. Med Supplies - Med'A' to cost	(179,988)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(90,510)	10
Adjust Mgt. Co. Food to cost	(29,919)	2
Amortization of 2004 deferred maintenance	261	6
Non-allowable bank fees	(2,322)	21
Non-allowable mortgage pre-payment penalty	(379,787)	43
Non-allowable auto expense - marketing	(283)	25
Total	(690,154)	

See Accountants' Compilation Report

GlenShire Real Estate & Development, LLC  
Accrued Real Estate Taxes  
12/31/04

SCHEDULE G

	Accrued 1/1/2004	Payments	Expense	Accrued 12/31/2004
Balance @ 1/01/04	(692,000.00)		(692,000.00)	
2003 real estate taxes paid		686,735.80	686,735.80	
Cash received 6/14/04 for reduction in 2001 real estate taxes		(33,874.74)	(33,874.74)	
Estimated 2004 real estate taxes:				
2003 taxes	686,735.80			
Estimated increase	3.50%			
Estimated 2004 taxes	710,771.55			
USE	711,000.00		711,000.00	(711,000.00)
Totals	(692,000.00)	652,861.06	671,861.06	(711,000.00)

Real estate tax history:

Year	Amount	\$	Increase %
1991	443,164.00		
1992	465,682.00	22,518.00	5.08%
1993	529,742.00	64,060.00	13.76%
1994	545,165.38	15,423.38	2.91%
1995	582,936.44	37,771.06	6.93%
1996	601,796.63	18,860.19	3.24%
1997	624,000.41	22,203.78	3.69%
1998	642,857.87	18,857.46	3.02%
1999	648,110.27	5,252.40	0.82%
2000	658,314.50	10,204.23	1.57%
2001	703,338.03	45,023.53	6.84%
2002	667,742.79	(35,595.24)	-5.06%
2003	686,735.80	18,993.01	2.84%

See Accountants' Compilation Report



SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Kenneth Haack, Christine Kozminsky	06/24/04	Lincolnwood	Illinois Council on Long Term Care The Medicaid MDS System - Part 1- G & P3: ADL Base and Restoratives	190
Loreese Smith	11/9/04	Lincolnwood	Illinois Council on Long Term Care Medicaid MDS System - Part 5: Special Session for MDS and Care Plan Coordinators	200
Facility Dietary Staff	10/26/04	Facility	Cynthia Chow & Associates Dietary Sanitation	85
Nursing & Administrative Staff	4/29/04	Facility	Dr. Earnest Webb The Impact of Spirituality in Healing	400
Mark Dubovick, Kenneth Haack, Christine Kozminski	2/25/04	Lincolnwood	Illinois Council on Long Term Care New Enforcement of Sub Part S	290
Kenneth Haack, Mark Dubovick, Amy Manikowski	5/12/04	Lincolnwood	Illinois Council on Long Term Care Managing Customer Expectations Through Admissions & Beyond	435
Nursing & Social Service Staff	8/26/04	Facility	The Core Center Case Managing People Diagnosed with HIV/AIDS	400
Sue Tanbour, Mark Dubovick	9/9/04	Lincolnwood	Illinois Council on Long Term Care Medicaid MDS System - Part 3 Psychosocial Adaptation Cognitive Impairment and Psychiatric Rehabilitation	250
			Subtotal	2,250
			Allocated From Management Company	212
			Allocated From Therapy Masters	865
Total		Total		3,327

SEE ACCOUNTANTS' COMPILATION REPORT

**SCHEDULE I**

Page 3, Schedule V, Line 25, Col 8  
Other Admin. Staff Transportation

	Gasoline	Repairs	Mileage Reimb.	Stickers	Total
Direct Expense	2,732	730	1,050	221	4,734
Non-allowable auto expense - marketing					-283
Allocated from Therapy Masters, Inc.					847
Allocated from Management Company					3,883
<b>TOTAL</b>	<b>2,732</b>	<b>730</b>	<b>1,050</b>	<b>221</b>	<b>9,181</b>

**See Accountants' Compilation Report**

HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION	ADDITIONS 7/1/99- 12/31/2000	COST	NURSING HOME PERCENTAGE	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
	6/30/1999		6/30/1999	12/31/2000	12/31/2000	84.9438%	103,052/460,292 0.223883969	111,372/460,292 0.241959452	101,895/460,292 0.221370348	41,220/460,292 0.08955185	102,753/460,292 0.223234382
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	43,249	17,496	43,613
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226		24,226		24,226						
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720		10,720		10,720						
HVAC SYSTEMS	24,749	-24,749	0								
WALL CONSTRUCTION	10,235	-10,235	0								
ELECTRICAL	10,634	-10,634	0								
MISC. IMPROVEMENTS	26,075	-26,075	0								
ASPHALT DRIVEWAY	5,900	-5,900	0								
					1,834,392	1,558,202	348,857	377,022	344,940	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					63,028	53,538	11,986	12,954	11,852	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000							
					5,000	4,247	951	1,028	940	380	948
2001 NO ADDITIONS											
2002 NO ADDITIONS											
2003 NO ADDITIONS											
2004 NO ADDITIONS											
					2,132,420	1,811,359	405,534	438,276	400,981	162,210	404,357